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From:

Sent: Friday, December 02, 2011 9:50:20 AM

To:

Cc:

Subject: RE: Potential Underassessed TEFRA Investor

Since we completed a timely TEFRA proceeding, under section 6229(e) the statute is held open for unidentified indirect partners up until one year after their identifying information is furnished to the Service. Thus we may still be able to assess the unidentified indirect partners. [REDACTED]